KOT ADDU POWER COMPANY LIMITED

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2026

			Note	2026	2025
				(Rupees in thousand)	
Revenue			25	19,162,498	1,563,320
Cost of sales			26	(19,200,949)	(2,001,477)
Gross loss				**(38,451)**	**(438,157)**
Plant maintenance and preservation costs			27	-	(2,274,380)
Administrative expenses			28	(758,387)	(656,467)
Other operating expenses			29	(232,419)	(460,942)
Other income			30	4,870,894	7,073,435
Share of net profit of investment accounted for under equity method			13	355,292	-
Finance cost			31	(366,906)	(248,364)
Profit before levy and income tax				**3,830,023**	**2,995,125**
Levy - minimum and final taxes			32	(109,549)	(22,127)
Profit before income tax				**3,720,474**	**2,972,998**
Income tax			33	(1,200,880)	(436,933)
Profit for the year				**2,519,594**	**2,536,065**
Earnings per share - basic and diluted		**Rupees**	41	**2.86**	**2.88**

The annexed notes 1 to 48 form an integral part of these financial statements.

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Kot Addu Power Company Ltd.

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Chief Executive Officer **Chief Financial Officer** **Director**

KOT ADDU POWER COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES			
Authorized capital			
3,600,000,000 (2025: 3,600,000,000) ordinary shares of Rs 10 each		36,000,000	36,000,000
Issued, subscribed and paid up capital			
880,253,228 (2025: 880,253,228) ordinary shares of Rs 10 each	5	8,802,532	8,802,532
Capital reserve	6	444,451	444,451
Revenue reserve: un-appropriated profit		46,986,930	47,851,102
		56,233,913	57,098,085
NON-CURRENT LIABILITIES			
Long term borrowings - secured	7	8,718,840	-
Staff retirement benefits - deferred liabilities	8	270,435	289,656
		8,989,275	289,656
CURRENT LIABILITIES			
Trade and other payables	9	4,441,413	5,896,023
Finances under mark-up arrangements - secured	10	7,912,069	-
Current portion of long term borrowings - secured	7	4,585,253	-
Provision for taxation - net		-	728,456
Unclaimed dividend		1,261,185	1,241,158
		18,199,920	7,865,637
CONTINGENCIES AND COMMITMENTS	11		
		83,423,108	65,253,378

	Note	2026	2025
		(Rupees in thousand)	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	12	1,846,975	1,818,304
Long term investment accounted for under equity method	13	21,247,346	-
Long term deposits	14	9,074,584	5,904
Deferred taxation	15	1,043,898	1,461,641
Staff retirement benefits - pension	16	634,592	401,902
		33,847,395	3,687,751
CURRENT ASSETS			
Stores and spares	17	3,816,904	3,942,262
Stock-in-trade	18	5,230,086	7,709,492
Trade debts and other receivables	19	4,526,032	1,881,584
Contract Asset	20	2,509,441	1,563,320
Investments at fair value	21	11,121,861	41,071,844
Income tax due from Government		114,778	-
Loans, advances, deposits, prepayments and other receivables	22	9,870,024	3,865,517
Cash and bank balances	23	12,386,587	1,367,410
		49,575,713	61,401,429
Assets classified as held for sale	24	-	164,198
		83,423,108	65,253,378

The annexed notes 1 to 48 form an integral part of these financial statements.

Kot Addu Power Company Ltd.

Chief Executive Officer | Chief Financial Officer | Director

KOT ADDU POWER COMPANY LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Profit for the year		2,519,594	2,536,065
Items that will not be reclassified subsequently to profit or loss:			
- Re-measurement of net defined benefit obligation - net of tax		154,101	82,742
- Share of equity accounted investment, share of OCI - net of tax	13	(16,854)	-
Items that may be reclassified subsequently to profit or loss		-	-
Other comprehensive income for the year - net of tax		**137,247**	**82,742**
Total comprehensive income for the year		**2,656,841**	**2,618,807**

The annexed notes 1 to 48 form an integral part of these financial statements.

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Chief Executive Officer **Chief Financial Officer** **Director**

Kot Addu Power Company Ltd.

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KOT ADDU POWER COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	Capital reserve	Revenue Reserve: Un-appropriated profit	Total
		(Rupees in thousand)		
Balance as at June 30, 2024	8,802,532	444,451	52,714,448	61,961,431
Profit for the year	-	-	2,536,065	2,536,065
Other comprehensive income:				
- Re-measurement of net defined benefit obligation - net of tax	-	-	82,742	82,742
Total comprehensive income for the year	-	-	**2,618,807**	**2,618,807**
Transactions with owners				
Final dividend for the year ended June 30, 2024 - Rs 4.00 per share	-	-	(3,521,013)	(3,521,013)
Interim dividend for the year ended June 30, 2025 - Rs 4.50 per share	-	-	(3,961,140)	(3,961,140)
Balance as at June 30, 2025	**8,802,532**	**444,451**	**47,851,102**	**57,098,085**
Profit for the year	-	-	2,519,594	2,519,594
Other comprehensive income:				
- Re-measurement of net defined benefit obligation - net of tax	-	-	154,101	154,101
- Share of equity accounted investment share of OCI - net of tax	-	-	(16,854)	(16,854)
Total comprehensive income for the year	-	-	**2,656,841**	**2,656,841**
Transactions with owners				
Final dividend for the year ended June 30, 2025 - Rs 2.50 per share	-	-	(2,200,633)	(2,200,633)
Interim dividend for the year ended June 30, 2026 - Rs 1.50 per share	-	-	(1,320,380)	(1,320,380)
Balance as at June 30, 2026	**8,802,532**	**444,451**	**46,986,930**	**56,233,913**

The annexed notes 1 to 48 form an integral part of these financial statements.

Kot Addu Power Company Ltd.

Chief Executive Officer **Chief Financial Officer** **Director**

KOT ADDU POWER COMPANY LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Cash flows from operating activities			
Cash (used in) / generated from operations	38	(2,397,403)	6,330,584
Finance cost paid		(1,506,853)	(739,795)
Levy - final tax paid		(114,539)	(900,265)
Income tax paid		(1,684,279)	(1,783,202)
Workers' Profit Participation Fund paid	9.4	(186,425)	(121,960)
Workers' Welfare Fund paid	9.3	(192,567)	(110,784)
Staff retirement benefits paid		(44,785)	(65,462)
Net cash (used in) / generated from operating activities		**(6,126,851)**	**2,609,116**
Cash flows from investing activities			
Fixed capital expenditure	12	(33,093)	(56,752)
Income on bank deposits received		605,449	177,667
Interest on T-bills received		182,130	-
Interest/ profit on long term deposit received		253,815	-
(Increase)/ decrease in long term deposit		(13,823,013)	1,848
Investment in joint venture	13	(20,913,942)	-
Investment made in mutual funds - net of inter fund transfers	21.2	(12,693,014)	(14,658,158)
Redemption of mutual funds - net of inter fund transfers	21.2	45,349,103	27,853,088
Proceeds from sale of property, plant and equipment	12.3	782	2,431
Proceeds from sale of non - current assets held for sale	24	800,000	-
Net cash (used in) / generated from investing activities		**(271,783)**	**13,320,124**
Cash flows from financing activities			
Long term borrowings	7	13,148,559	-
Dividend paid	40	(3,500,986)	(7,401,929)
Net cash generated from / (used in) financing activities		**9,647,573**	**(7,401,929)**
Net increase in cash and cash equivalents		**3,248,939**	**8,527,311**
Cash and cash equivalents at beginning of the year		1,367,410	(7,159,901)
Cash and cash equivalents at the end of the year	39	**4,616,349**	**1,367,410**

The annexed notes 1 to 48 form an integral part of these financial statements.

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Chief Executive Officer **Chief Financial Officer** **Director**

Kot Addu Power Company Ltd.

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